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IMSS: Agreements with companies for the provision of childcare services

On April 14, 2026, Agreement ACDO.AS2.HCT.260226/35.PDPES and its Sole Annex (the “**Agreement**”), issued by the Technical Council of the Mexican Social Security Institute (*Instituto Mexicano del Seguro Social*) (“**IMSS**”), were published in the Official Gazette of the Federation (*Diario Oficial de la Federación*) (the “**DOF**”). The Agreement updates the provisions that permit employers to indirectly provide Child Education and Care Centers (*Centros de Educación y Cuidado Infantil*) (“**CECI**”) at their own facilities.

To enter into these agreements, companies must be fully compliant with their social security obligations and have facilities that meet the requirements established in the Social Security Law and the General Law on the Provision of Services for Childcare, Protection, and Comprehensive Child Development.

The authorization process is divided into stages that include a feasibility assessment by the Decentralized Administrative Operations Body, the technical validation of the architectural plan, construction carried out under strict safety standards, and certification of the commencement of operations.

Companies operating childcare services must, among other requirements:

- Provide the service for a minimum of ten hours per day.
- Maintain a record of the enrollment and attendance of children.
- Register the staff in charge in the Mandatory Social Security Regime.
- Allocate at least 51% of installed capacity to employees’ children. If this percentage is not met, the facility must prioritize the admission of employees’ children.

These agreements will have durations of one to five years and may be renewed in accordance with the provisions of the Agreement. The IMSS will pay for the provision of services under the terms established in each specific agreement.

We consider the provisions issued by the IMSS Technical Council, which are effective as of April 15, 2026, to be helpful, as they benefit the employees of participating companies and thereby strengthen labor relations.

Pérez-Llorca Mexico’s Social Security team is available to answer any questions or provide further clarifications regarding this Legal Briefing.

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